

MAR 28 2007

March 26, 2007

EXHIBIT 6
DATE 3.28.07
SB 539

House Taxation Committee
State Capitol, Room 152
Helena, MT 59620

RE: **Oppose Senate Bill 539**

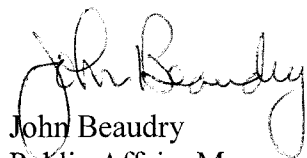
Honorable Chair and Members of House Taxation Committee:

Stillwater Mining Company would like to go on record as **opposed** to Senate Bill 539 for the following reasons.

- As an employer of more than 1,700 people Stillwater Mining Company with an annual payroll in excess of \$110 million, Stillwater Mining Company needs a stable tax structure to maintain a sustainable business.
- With an annual property tax burden in excess of \$10 million, Stillwater Mining Company needs a reliable definition of industrial improvements, plant and property.
- The proposed new definitions in Section 3 of SB 539 appear to create uncertainty and potential for future disputes.
- The language in Section 10 of SB 539 is not readily understandable as drafted and appears to be in direct conflict with Section 9 of the bill.
- Senate Bill 539 appears to have been drafted to address a situation with a specific industry. However, the proposed changes may adversely affect property tax laws for other industries in Montana.

Stillwater Mining Company **opposes** Senate Bill 539 for the reasons listed above.

Sincerely,



John Beaudry
Public Affairs Manager
Stillwater Mining Company